

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** All County Assessors and Auditors

**FROM:** Micah G. Vincent, Commissioner

**RE:** Property Tax Assessment Timeline

**DATE:** June 10, 2014

On March 25, 2014, Governor Pence signed into law Senate Enrolled Act 420 ("SEA 420"), effective July 1, 2014. SEA 420 institutes several date changes concerning the assessment of tangible property in Indiana. Please note that this memorandum is intended to be an informative bulletin; it is not a substitute for reading the law.

## **I. Change in Assessment Date for Tangible Property**

SEA 420 changes the assessment date of real property to January 1 starting with the 2016-pay-2017 tax cycle. March 1 will remain the real property assessment date for the 2014-pay-2015 and 2015-pay-2016 tax cycles.

The assessment date for mobile homes moves to January 1 starting in 2017 (the pay-2017 cycle). January 15 remains the mobile home assessment date for the pay-2015 and pay-2016 tax cycles.

Tax Cycle	Real Property Assessment Date	Mobile Home Assessment Date	First Installment of Taxes Due	Second Installment of Taxes Due
2014-pay-2015	March 1, 2014	January 15, 2015	May 10, 2015	November 10, 2015
2015-pay-2016	March 1, 2015	January 15, 2016	May 10, 2016	November 10, 2016
2016-pay-2017	January 1, 2016	January 1, 2017	May 10, 2017	November 10, 2017
2017-pay-2018	January 1, 2017	January 1, 2018	May 10, 2018	November 10, 2018

On account of this change, SEA 420 alters various deadlines related to assessments and property taxation. These are addressed in Part III of this memorandum.

## **II. Personal Property Tax Return Filing Deadlines**

Section 6 amends IC 6-1.1-3-7.5 so that a taxpayer who files an amended personal property tax return for the 2016 assessment date or after pays taxes based on the assessed value reported on the amended return only if the amended return is filed on or before April 1 of the assessment year. A taxpayer who files an amended return for the 2014 or 2015 assessment year pays taxes based on the assessed value reported on the amended return if the amended return is filed by May 15 or, if a 30-day extension was granted for the original return, June 14.

For example, a taxpayer wants to file an amended personal property tax return for the 2016 assessment date. The taxpayer must file the amended return on or before April 1, 2016 to be able to pay taxes in 2017 based on the assessed values reported on the amended return. If the taxpayer fails to file an amended return on or before April 1, 2016, the pay-2017 taxes will be based on the assessed values reported on the original return. Note that under IC 6-1.1-3-1.5, as amended by this Act, the filing due date for the original return remains May 15.

## **III. Timeline for Cyclical Reassessment and Duties of County Assessor**

Due to the change in the assessment date starting in assessment year 2016, SEA 420 also changes various other deadlines related to assessments and assessors' duties. Unless otherwise noted, these changes will affect deadlines starting in 2016.

### *A. Starting in 2017, Township Assessor Delivers a Detailed List of Real Property Listed for Taxation in the Township by May 1.*

Section 16 amends IC 6-1.1-5-14 so that in a county with a township assessor, the township assessor must prepare and deliver to the county assessor the real property list for the township on or before the following dates:

- For the March 1, 2015 assessment date, on or before May 15.
- For the January 1, 2016 assessment date, on or before May 15.
- For the January 1, 2017 assessment date, on or before May 1.

### *B. Starting in 2017, County Assessor must Roll Real Property Values to the County Auditor by June 1.*

Under IC 6-1.1-5-14, as amended by this Act, the county assessor must roll values to the county auditor on or before the following dates:

- For the March 1, 2015 assessment date, on or before July 1.
- For the January 1, 2016 assessment date, on or before July 1.
- For the January 1, 2017 assessment date, on or before June 1.

Note that although the real property assessment date moves from March 1 to January 1 starting in 2016, the deadline to deliver the list does not move to June 1 until 2017.

### *C. Starting in 2017, County Assessor Rolls Personal Property AVs to County Auditor by June 15.*

Section 7 amends IC 6-1.1-3-17 so that starting with the 2017-pay-2018 tax cycle, each county assessor must certify to the county auditor the assessment value of the personal property in every taxing district on or before June 15 of each year. For example, for the 2017-pay-2018 tax year, the county assessor must certify to the county auditor the assessment value of personal property in every taxing district on or before June 15, 2017. For assessment years before 2017, the county assessor must certify these values on or before July 1.

*D. Changes Affecting Cyclical Reassessment.*

Cyclical Reassessment Plans Due before May 1.

Section 8 amends IC 6-1.1-4-4.2 so that starting in 2017 the county reassessment plan is due to the Department of Local Government Finance (“Department”) before May 1 the year before a reassessment cycle begins. Hence, the Department must complete its review and approval of the plan before March 1, 2015, and before January 1 starting in 2018. The reassessment of a group of parcels according to the plan must begin on May 1 and be completed on or before January 1 of the following year. In addition, the reassessment of the first group of parcels under a county’s reassessment plan must begin on July 1, 2014 and be completed on or before January 1, 2015.

As a result of Section 8, the timeline for the reassessment cycle beginning on May 1, 2018 will proceed as follows:

County assessor submits reassessment plan to the Department.	Before May 1, 2017.
Department reviews reassessment plan.	Before January 1, 2018.
Reassessment of the first group of parcels under the county reassessment plan.	May 1, 2018 through January 1, 2019.
Reassessment of the second group of parcels under the county reassessment plan.	May 1, 2019 through January 1, 2020.
Reassessment of the third group of parcels under the county reassessment plan.	May 1, 2020 through January 1, 2021.
Reassessment of the fourth group of parcels under the county reassessment plan.	May 1, 2021 through January 1, 2022.
County assessor submits next reassessment plan to Department.	Before May 1, 2021.
Department reviews reassessment plan.	Before January 1, 2022.

Please note that for the reassessment cycle beginning on July 1, 2014, the reassessment of a group of parcels must be completed on January 1 rather than March 1, even though the real property assessment date remains March 1 until 2016. Because SEA 420 goes into effect on July 1, 2014, this will mean there is less time to reassess the first group of parcels for the upcoming reassessment cycle.

Starting July 1, 2014, Group of Parcels Assessed under Reassessment Plan Must Be Completed by January 1.

Section 12 amends IC 6-1.1-4-21.4 so that the appraisal of one-third (1/3) of a group of parcels must be completed before August 1; the appraisal of two-thirds (2/3) of the parcels must be completed before November 1; and the appraisal of all the parcels must be completed before January 1 of the following year. This amendment goes into effect on July 1, 2014. Hence, as with the changes instituted by Section 8 of this Act, these dates must be followed during the reassessment cycle beginning on July 1, 2014 even though the reassessment date remains March 1 until 2016.

*E. Petition for Reassessment of Real Property within Township Filed with Department by January 31.*

Section 10 amends IC 6-1.1-4-5 so that a petition for the reassessment of a real property that is subject to reassessment under IC 6-1.1-4-4 and situated within a township may be filed with the Department on or before:

- (1) March 31 for assessment year 2015; or
- (2) January 31 starting assessment year 2016.

Note that a petition for reassessment may only be filed for a non-election year. Because 2016 is a general election year, petitions to reassess real property within a township under subdivision (2) would be due on or before January 31 starting in 2017.

*F. Form 11 Due by February 10 or 90 Days after Appraisal.*

Section 13 amends IC 6-1.1-4-22 so that Form 11s must be provided by the earlier of:

- (1) 90 days after the assessor completes the appraisal of a parcel or receives a report for a parcel from a professional appraiser or professional appraisal firm; or
- (2) either
  - (A) April 10 for assessment year 2015; or,
  - (B) February 10 starting in assessment year 2016.

For example, for assessment year 2015, the Form 11 must be provided on April 10, 2015 or 90 days after the assessor appraises the parcel/receives an appraisal report, whichever is earlier. For assessment year 2016, the Form 11 must be provided on February 10, 2016 or 90 days after the assessor appraises the parcel/receives an appraisal report, whichever is earlier.

*G. County Data Due to LSA and Department.*

Section 14 amends IC 6-1.1-4-25 for when the appropriate assessing official must transmit to the legislative services agency ("LSA") and the Department the parcel data file each year. Starting in 2016, parcel data files are due before September 1 of each year. For 2014 and 2015, parcel data files will still be due before October 1.

Similarly, section 17 amends IC 6-1.1-5.5-3 for when the county assessor must forward sales disclosure form data to LSA and the Department. Starting in 2016, sales disclosure form data are due on or before February 1 of each year. For 2015, parcel data files will be due on or before April 1.

Sections 11, 15, and 25 make conforming changes in light of the date changes made elsewhere by SEA 420.

### **Contact Information**

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